

		FOR OFF USE					

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2002
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2002)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0035014</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Glen Bridge Nursing & Rehabilitation Centre</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/01/2002</u> to <u>12/31/2002</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
Address: <u>8333 West Golf Road</u> <u>Niles</u> <u>60714</u>		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: <u>Cook</u>			
Telephone Number: <u>(847) 966-9190</u> Fax # <u>(847) 966-4455</u>			
IDPA ID Number: <u>363612592001</u>			
Date of Initial License for Current Owners: <u>3/01/1989</u>			
Type of Ownership:			
<input type="checkbox"/> VOLUNTARY,NON-PROFIT			
<input type="checkbox"/> Charitable Corp.			
<input type="checkbox"/> Trust			
IRS Exemption Code _____			
<input checked="" type="checkbox"/> PROPRIETARY			
<input type="checkbox"/> Individual			
<input type="checkbox"/> Partnership			
<input type="checkbox"/> Corporation			
<input checked="" type="checkbox"/> "Sub-S" Corp.			
<input type="checkbox"/> Limited Liability Co.			
<input type="checkbox"/> Trust			
<input type="checkbox"/> Other _____			
<input type="checkbox"/> GOVERNMENTAL			
<input type="checkbox"/> State			
<input type="checkbox"/> County			
<input type="checkbox"/> Other _____			
In the event there are further questions about this report, please contact:			
Name: <u>Charles J. Fischer</u> Telephone Number: <u>(312)634-3400</u>			
Please send copies of any audit adjustments to address above.			
		Officer or Administrator of Provider	
		(Signed) _____ (Date) _____	
		(Type or Print Name) _____	
		(Title) _____	
		(Signed) _____ (Date) _____	
		Paid Preparer	
		(Print Name and Title) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u>	
		(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLP</u> <u>One S. Wacker Drive, Suite 800, Chicago, IL 60606-3392</u>	
		(Telephone) <u>(312) 634-3400</u> Fax # <u>(312) 634-5518</u>	
		MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre

0035014 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>151</u>	Skilled (SNF)	<u>151</u>	<u>55,115</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>151</u>	Intermediate (ICF)	<u>151</u>	<u>55,115</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>302</u>	TOTALS	<u>302</u>	<u>110,230</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>40,516</u>	<u>4,365</u>	<u>4,509</u>	<u>49,390</u>	8
9	SNF/PED					9
10	ICF	<u>42,606</u>	<u>758</u>	<u>66</u>	<u>43,430</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>83,122</u>	<u>5,123</u>	<u>4,575</u>	<u>92,820</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 84.21%

D. How many bed-hold days during this year were paid by Public Aid?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?

YES ☒ NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 3/01/89

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 3/01/89 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number

of beds certified 31 and days of care provided 4,124

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 12/31/02 Fiscal Year: 12/31/02

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre # 0035014 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	339,278	76,587	19,584	435,449		435,449		435,449			1
2	Food Purchase		618,489		618,489	(27,604)	590,885		590,885			2
3	Housekeeping	224,853	53,564		278,417		278,417		278,417			3
4	Laundry	104,582	11,283	19,716	135,581		135,581		135,581			4
5	Heat and Other Utilities			205,944	205,944		205,944	6,817	212,761			5
6	Maintenance	92,287	37,021	76,703	206,011		206,011	34,167	240,178			6
7	Other (specify):*											7
8	TOTAL General Services	761,000	796,944	321,947	1,879,891	(27,604)	1,852,287	40,984	1,893,271			8
	B. Health Care and Programs											
9	Medical Director			20,600	20,600		20,600		20,600			9
10	Nursing and Medical Records	3,318,648	369,436	126,435	3,814,519	(7,506)	3,807,013	(84,703)	3,722,310			10
10a	Therapy	35,138	481	349,613	385,232		385,232	(108,540)	276,692			10a
11	Activities	120,542	9,046	2,385	131,973		131,973		131,973			11
12	Social Services	71,708		6,174	77,882		77,882		77,882			12
13	Nurse Aide Training											13
14	Program Transportation			1,475	1,475		1,475		1,475			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,546,036	378,963	506,682	4,431,681	(7,506)	4,424,175	(193,243)	4,230,932			16
	C. General Administration											
17	Administrative	199,821		1,963,445	2,163,266		2,163,266	(1,963,445)	199,821			17
18	Directors Fees											18
19	Professional Services			98,530	98,530	(15,235)	83,295	21,509	104,804			19
20	Dues, Fees, Subscriptions & Promotions			43,751	43,751		43,751	1,295	45,046			20
21	Clerical & General Office Expenses	446,625	53,865	44,792	545,282		545,282	59,740	605,022			21
22	Employee Benefits & Payroll Taxes			658,527	658,527	27,604	686,131	98,674	784,805			22
23	Inservice Training & Education			2,320	2,320		2,320	1,114	3,434			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			15,227	15,227	(4,015)	11,212	2,713	13,925			25
26	Insurance-Prop.Liab.Malpractice			294,311	294,311		294,311	3,980	298,291			26
27	Other (specify):*											27
28	TOTAL General Administration	646,446	53,865	3,120,903	3,821,214	8,354	3,829,568	(1,774,420)	2,055,148			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,953,482	1,229,772	3,949,532	10,132,786	(26,756)	10,106,030	(1,926,679)	8,179,351			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			131,534	131,534		131,534	222,873	354,407			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							391,998	391,998			32
33	Real Estate Taxes					15,235	15,235	453,878	469,113			33
34	Rent-Facility & Grounds			2,425,104	2,425,104		2,425,104	(2,425,104)				34
35	Rent-Equipment & Vehicles			11,601	11,601	4,015	15,616	13,457	29,073			35
36	Other (specify):*											36
37	TOTAL Ownership			2,568,239	2,568,239	19,250	2,587,489	(1,342,898)	1,244,591			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		160,341	7,589	167,930	7,506	175,436		175,436			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			165,348	165,348		165,348		165,348			42
43	Other (specify):* Non-Allowable			149,020	149,020		149,020	(149,020)				43
44	TOTAL Special Cost Centers		160,341	321,957	482,298	7,506	489,804	(149,020)	340,784			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,953,482	1,390,113	6,839,728	13,183,323		13,183,323	(3,418,597)	9,764,726			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre # 0035014 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(28,661)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,021)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(4,750)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(113,095)	43		24
25	Fund Raising, Advertising and Promotional	(26,634)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(3,619)	43		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(3,166)	43		28
29	Other-Attach Schedule See Attached Schedule F	(60,817)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (241,763)		\$	30

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(3,176,834)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (3,176,834)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (3,418,597)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.
(See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program	X		7,506	Ln10,Co3	44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 7,506		47

OHF USE ONLY							
48		49		50		51	

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Patient clothing	\$ (354)	43	1
2	Adjust mgt co. Med supplies - "other" to cost	(41,762)	10	2
3	Amortization of current year deferred maintenance	27,875	6	3
4	Non-allowable professional fees	(3,635)	19	4
5	Adjust mgt co. Med supplies - med"A" to cost	(42,941)	10	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(60,817)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre # 0035014 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	6,817	0	0	0	0	0	0	0	0	6,817	5
6	Maintenance	27,875	0	6,292	0	0	0	0	0	0	0	0	34,167	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	27,875	0	13,109	0	0	0	0	0	0	0	0	40,984	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(84,703)	0	0	0	0	0	0	0	0	0	0	(84,703)	10
10a	Therapy	0	0	0	0	0	(108,540)	0	0	0	0	0	(108,540)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(84,703)	0	0	0	0	(108,540)	0	0	0	0	0	(193,243)	16
	C. General Administration													
17	Administrative	0	0	(369,715)	(1,593,730)	0	0	0	0	0	0	0	(1,963,445)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(3,635)	0	25,061	0	0	83	0	0	0	0	0	21,509	19
20	Fees, Subscriptions & Promotions	0	0	1,150	0	0	145	0	0	0	0	0	1,295	20
21	Clerical & General Office Expenses	0	0	37,324	0	550	21,866	0	0	0	0	0	59,740	21
22	Employee Benefits & Payroll Taxes	0	0	69,015	0	0	29,659	0	0	0	0	0	98,674	22
23	Inservice Training & Education	0	0	555	0	0	559	0	0	0	0	0	1,114	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	2,111	0	0	602	0	0	0	0	0	2,713	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,980	0	0	0	0	0	0	0	0	3,980	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(3,635)	0	(230,519)	(1,593,730)	550	52,914	0	0	0	0	0	(1,774,420)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(60,463)	0	(217,410)	(1,593,730)	550	(55,626)	0	0	0	0	0	(1,926,679)	29

Summary B

Facility Name & ID Number	Glen Bridge Nursing & Rehabilitation Centre	#	0035014	Report Period Beginning:	1/01/2002	Ending:	12/31/2002
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SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	0	29,022	0	193,533	318	0	0	0	0	0	222,873	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(28,661)	0	10,886	0	409,773	0	0	0	0	0	0	391,998	32
33	Real Estate Taxes	0	0	12,914	0	440,964	0	0	0	0	0	0	453,878	33
34	Rent-Facility & Grounds	0	0	0	0	(2,425,104)	0	0	0	0	0	0	(2,425,104)	34
35	Rent-Equipment & Vehicles	0	0	13,457	0	0	0	0	0	0	0	0	13,457	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(28,661)	0	66,279	0	(1,380,834)	318	0	0	0	0	0	(1,342,898)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(152,639)	0	0	0	3,619	0	0	0	0	0	0	(149,020)	43
44	TOTAL Special Cost Centers	(152,639)	0	0	0	3,619	0	0	0	0	0	0	(149,020)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(241,763)	0	(151,131)	(1,593,730)	(1,376,665)	(55,308)	0	0	0	0	0	(3,418,597)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	80.00 %	GlenCrest Nursing & Rehabilitation Centre,Ltd	Chicago	SEE ATTACHED SCHEDULE A		
Barry Ray	20.00 %	Glen Elston Nursing & Rehabilitation Centre,Ltd	Chicago			
		Glen Oaks Nursing & Rehabilitation Centre,Ltd	Northbrook			
		GlenShire Nursing & Rehabilitation Centre,Ltd	Richton Park			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$		1
2	V		Total from Page 6A	369,715	Glen Health and Home Management, Inc.	A	218,584	(151,131)	2
3	V								3
4	V		Total from Page 6B	1,593,730	GlenBar Management Company, Ltd.	B		(1,593,730)	4
5	V								5
6	V		Total from Page 6C	2,425,104	GlenBridge Real Estate and Development, L.L.C.	C	1,048,439	(1,376,665)	6
7	V								7
8	V		Total from Page 6D	322,879	Therapy Masters, Inc.	D	267,571	(55,308)	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 4,711,428			\$ 1,534,594	\$ * (3,176,834)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 369,715	Glen Health and Home Management, Inc.	A	\$	(369,715)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	6,817	6,817	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	6,292	6,292	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	25,061	25,061	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	1,150	1,150	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	37,324	37,324	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	69,015	69,015	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	555	555	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	2,111	2,111	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	3,980	3,980	24
25	V	32	Amortization of Mortgage Cost		Glen Health and Home Management, Inc.	A	108	108	25
26	V	30	Depreciation		Glen Health and Home Management, Inc.	A	29,022	29,022	26
27	V	32	Interest		Glen Health and Home Management, Inc.	A	10,778	10,778	27
28	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	12,914	12,914	28
29	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	13,457	13,457	29
30	V								30
31	V								31
32	V								32
33	V				A - OWNERSHIP:				33
34	V				Sidney Glenner - 100.00 % through attribution				34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 369,715			\$ 218,584	\$ * (151,131)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Administrative	\$ 1,593,730	GlenBar Management Company, Ltd.	B	\$	(1,593,730)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V				B - OWNERSHIP:				27
28	V				Sidney Glenner - 80.00 %				28
29	V				Barry Ray - 20.00 %				29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,593,730			\$ 0	\$ * (1,593,730)	39

Facility Name & ID Number	Glen Bridge Nursing & Rehabilitation Centre	#	0035014	Report Period Beginning:	1/01/2002	Ending:	12/31/2002
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VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

The instructions for determining costs as specified for this form									
1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	21	Clerical	\$	GlenBridge Real Estate & Development, L.L.C.	C	\$ 550	\$ 550	15
16	V	30	Depreciation		GlenBridge Real Estate & Development, L.L.C.	C	193,533	193,533	16
17	V	32	Interest Expense		GlenBridge Real Estate & Development, L.L.C.	C	428,562	428,562	17
18	V	33	Real Estate Taxes		GlenBridge Real Estate & Development, L.L.C.	C	440,964	440,964	18
19	V	34	Rental	2,425,104	GlenBridge Real Estate & Development, L.L.C.	C		(2,425,104)	19
20	V	43	Corporate Taxes		GlenBridge Real Estate & Development, L.L.C.	C	3,619	3,619	20
21	V	32	Interest Income		GlenBridge Real Estate & Development, L.L.C.	C	(18,789)	(18,789)	21
22	V								22
23	V								23
24	V								24
25	V								25
26	V				C - OWNERSHIP:				26
27	V				Sidney Glenner - 60.00 % (constructively)				27
28	V				Barry Ray - 20.00 %				28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,425,104			\$ 1,048,439	\$ * (1,376,665)	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a	Therapy	\$ 322,879	Therapy Masters, Inc.	D	\$ 214,339	\$ (108,540)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	D	83	83	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	D	145	145	17
18	V	21	Clerical		Therapy Masters, Inc.	D	21,866	21,866	18
19	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	D	29,659	29,659	19
20	V	23	Training and Education		Therapy Masters, Inc.	D	559	559	20
21	V	25	Auto Expenses		Therapy Masters, Inc.	D	602	602	21
22	V	30	Depreciation		Therapy Masters, Inc.	D	318	318	22
23	V								23
24	V								24
25	V								25
26	V				D - OWNERSHIP:				26
27	V				Sidney Glenner - 60.00 %				27
28	V				Barry Ray - 40.00 %				28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 322,879			\$ 267,571	\$ * (55,308)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Center # 0035014 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	80.00 %	126,295	13	22.00 %	Salary	\$ 36,456	Ln 17, Col 1	1
2	David Glenner	Vice-President	Administrative	0.00 %	63,147	9	23.00 %	Salary	18,228	Ln 17, Col 1	2
3	Barry Ray	Vice-President	Administrative	20.00 %	126,295	9	23.00 %	Salary	36,456	Ln 17, Col 1	3
4											4
5											5
6			See Schedule B								6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 91,140		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre # 0035014 Report Period Beginning: 1/01/2002 Ending: 2/31/2002

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Glen Health and Home Management, Inc.
Street Address 5454 West Fargo Avenue
City / State / Zip Code Skokie, IL 60077
Phone Number (847) 674-5454
Fax Number (847) 674-8311

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	414,299	5	\$ 30,429	\$	92,820	\$ 6,817	1
2	6	Repairs and Maintenance	Patient Days	414,299	5	28,086		92,820	6,292	2
3	19	Professional Fees	Patient Days	414,299	5	111,859		92,820	25,061	3
4	20	Licenses,Permits and Inspection	Patient Days	414,299	5	5,133		92,820	1,150	4
5	21	Clerical	Patient Days	414,299	5	166,594		92,820	37,324	5
6	22	Employee Benefits and Payroll	Patient Days	414,299	5	308,048		92,820	69,015	6
7	23	Training and Education	Patient Days	414,299	5	2,476		92,820	555	7
8	25	Auto Expenses	Patient Days	414,299	5	9,421		92,820	2,111	8
9	26	Insurance	Patient Days	414,299	5	17,763		92,820	3,980	9
10	32	Amortization of Mortgage Cost	Patient Days	414,299	5	481		92,820	108	10
11	30	Depreciation	Patient Days	414,299	5	129,539		92,820	29,022	11
12	32	Interest	Patient Days	414,299	5	48,108		92,820	10,778	12
13	33	Real Estate Taxes	Patient Days	414,299	5	57,641		92,820	12,914	13
14	35	Equipment and Vehicle Rental	Patient Days	414,299	5	60,066		92,820	13,457	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 975,644	\$		\$ 218,584	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1	LaSalle Bank N.A.		X	Mortgage	\$92,800.00	1/04/96	\$ 9,000,000	\$ 5,300,000	12/31/2007	0.0735	\$ 419,083	1	
2	LaSalle Bank N.A.		X	Amortization of mortgage costs							9,479	2	
3							Mortgage interest allocated from management company:				25,279	3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related					\$92,800.00		\$ 9,000,000	\$ 5,300,000			\$ 453,841	9
	B. Non-Facility Related*												
10									Interest income offset:		(61,843)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related											\$ (61,843)	14
15	TOTALS (line 9+line14)							\$ 9,000,000	\$ 5,300,000			\$ 391,998	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

<div>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</div>			
1. Real Estate Tax accrual used on 2001 report.	\$	461,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	444,964	2
3. Under or (over) accrual (line 2 minus line 1).	\$	(16,036)	3
4. Real Estate Tax accrual used for 2002 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	457,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$	15,235	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	456,199	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	1997	404,786	8
	1998	439,085	9
	1999	444,303	10
	2000	449,207	11
	2001	444,964	12
See Attached Schedule G For Calculation Of 2002 Real Estate Tax Accrual.			

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2001	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION \$		16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2001 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glen Bridge Nursing & Rehabilitation Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0035014

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-3400 FAX #: (312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2001.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 09-14-200-029-0000	8333 West Golf Road, Niles IL	\$ 4,716.25	\$ 4,716.25
2. 09-14-200-032-0000	8333 West Golf Road, Niles IL	\$ 440,247.98	\$ 440,247.98
3. See attached schedule for home office allocation		\$ 57,641.00	\$ 12,914.00
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 502,605.23	\$ 457,878.23

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill which is normally paid during 2002.

12/31/2002

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	302		1989	1971	\$ 6,703,340	\$	35	\$ 191,524	\$ 191,524	\$ 2,617,495	4
5											5
6	Mgt Comp				405,534			9,368	9,368		6
7	Allocation										7
8	Scheduled										8
	Improvement Type**										
9	Building Improvements		1989		66,436		35	1,898	1,898	25,941	9
10	Building Improvements		1990		7,195		35	206	206	2,812	10
11	Building Improvements		1990		3,885		35	111	111	1,407	11
12	Building Improvements		1990		35,167		10			35,167	12
13	Building Improvements		1991		8,342		10			8,342	13
14	Building Improvements		1991		12,621		10			12,621	14
15	Building Improvements		1992		78,993	2,632	10	2,632		78,993	15
16	Building Improvements		1993		5,350		10	535	535	5,172	16
17	Building Improvements		1993		109,105	10,910	10	10,910		105,468	17
18	Land Improvements		1993		45,615	3,041	15	3,041		29,396	18
19	Building Improvements		1993		53,394	5,339	10	5,339		46,274	19
20	Land Improvements		1993		10,717	714	15	714		6,192	20
21	Building Improvements		1995		29,767	2,976	10	2,976		22,820	21
22	Electrical wiring work to 2nd floor from basement		1996		23,000	2,300	10	2,300		15,333	22
23	Dialysis room construction		1996		7,439	744	10	744		4,960	23
24	Fireplace construction		1996		1,065	106	10	106		708	24
25	Mounted door alarm system and wiring		1996		2,505	251	10	251		1,672	25
26	PVC hand rail and wall bumper		1997		4,968	497	10	497		2,815	26
27	Window treatments		1997		2,226	223	10	223		1,262	27
28	Walls, cabinets and tub		1997		5,520	552	10	552		3,128	28
29	Cabinets, sink and lighting		1997		4,571	457	10	457		2,590	29
30	Walls, platform and ramp		1997		9,286	929	10	929		5,263	30
31	Window treatments		1997		2,394	239	10	239		1,356	31
32	Cabinets and cubicles		1997		9,631	963	10	963		5,458	32
33	Cabinets		1997		2,500	250	10	250		1,417	33
34	Base covers		1997		630	63	10	63		357	34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total
SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Doors	1997	\$ 1,950	\$ 195	10	\$ 195	\$	\$ 1,105	37
38	Sink	1997	2,236	224	10	224		1,267	38
39	Fire alarm equipment	1997	1,975	198	10	198		1,120	39
40	Walls and doors	1997	2,480	248	10	248		1,405	40
41	80 ton compressor	1998	20,800	2,080	10	2,080		9,707	41
42	Telephone system improvements	1998	2,503	250	10	250		1,168	42
43	Carpeting, window treatments, mini-blinds	1998	20,703	2,070	10	2,070		7,591	43
44	Handrail/bumper corner guard installation	1998	4,200	420	10	420		1,540	44
45	Cove base installation	1998	2,508	251	10	251		920	45
46	Handrail/bumper corner guard installation, accent rails	1999	11,401	1,140	10	1,140		4,180	46
47	Mini-blinds	1999	3,963	396	10	396		1,453	47
48	Carpeting, cove base installation	1999	14,797	1,480	10	1,480		5,426	48
49	Amtico, cove base installation	1999	5,616	562	10	562		2,060	49
50	Carpeting, cove base installation	1999	1,634	163	10	163		599	50
51	Wallpaper	1999	10,900	1,090	10	1,090		3,997	51
52	Handrail/bumper corner guard installation, accent rails	1999	11,401	1,140	10	1,140		4,180	52
53	Insurance claim: boiler	1999	(19,000)	(1,900)	10	(1,900)		(6,967)	53
54	Panel interior, interior mat installation	1999	2,468	247	10	247		905	54
55	Install alarms for ventilators	1999	1,560	156	10	156		572	55
56	Install handrails and bumper chair rails	1999	4,600	460	10	460		1,687	56
57	Carpeting	1999	4,497	450	10	450		1,649	57
58	Lighting improvements on the 5th floor	1998	4,635	463	10	463		1,699	58
59	Install new braille signs/slots	1999	2,135	213	10	213		658	59
60	Installation of mini-blinds	1999	3,476	348	10	348		1,072	60
61	Installation of handrails, bumpers, corner guards, chair rails	1999	5,500	550	10	550		1,696	61
62	Tube bundles for heat exchanger	1999	3,382	338	10	338		1,043	62
63	Install new tubes & door gaskets on boiler	1999	7,400	740	10	740		2,282	63
64	Install new motor, drain valve, drain hoses on washer	1999	1,903	190	10	190		586	64
65	Cove base installation, floor patches, vinyl tiles & powerbond	1999	11,459	1,146	10	1,146		2,865	65
66	Cove base installation	2000	3,267	327	10	327		817	66
67	Cove base installation	2000	1,939	194	10	194		485	67
68	Installation of fire dampers & exhaust fan	2000	2,773	277	10	277		693	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,812,257	\$ 49,292		\$ 252,934	\$ 203,642	\$ 3,103,879	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,812,257	\$ 49,292		\$ 252,934	\$ 203,642	\$ 3,103,879	1
2	New interior for kitchen panel	2000	2,630	263	10	263		657	2
3	Electrical work for 6 dialysis chairs	2000	3,975	398	10	398		994	3
4	Install exhaust fan, ductwork, exhaust grille& fire-rated door	2000	2,560	256	10	256		640	4
5	Ductwork fabrication and installation	2000	4,120	412	10	412		1,030	5
6	Plumbing project	2000	14,517	1,452	10	1,452		3,630	6
7	Carpeting, floor patches	1999	2,969	297	10	297		1,089	7
8	4 custom nurses stations	2000	10,025	1,002	10	1,002		2,506	8
9	4 custom nurses stations	2000	33,284	3,328	10	3,328		8,321	9
10	5 sinks in nurses station	2000	1,642	164	10	164		410	10
11	Fire alarm system	2000	3,324	332	10	332		831	11
12	Cove base & vinyl installation, floor patches	2000	2,705	270	10	270		676	12
13	Install door restrictors,emergency lights &elevator telephone	2000	11,500	1,150	10	1,150		2,875	13
14	Dura glide 3000 single slide door packages	2000	12,218	1,222	10	1,222		3,055	14
15	Furnish and install two oil tank coolers in elevator pit	2001	6,750	675	10	675		1,013	15
16	Replace gasket, valves and coils on compressor	2001	3,200	320	10	320		480	16
17	Remove lobby wall, build new wall and install new ceiling	2001	26,841	2,684	10	2,684		4,026	17
18	Pre-wiring, televisions, brackets and electrical outlets	2001	68,526	6,852	10	6,852		10,278	18
19	Window caulking and masonry	2000	4,320	432	10	432		1,080	19
20	Ceramic tile, carpet, floor patches and cove base installation	2001	8,147	814	10	814		1,221	20
21	Ceiling/lighting project and remove/build wall in copy room	2001	24,145	2,414	10	2,414		3,621	21
22	Wallcovering installation and painting	2001	6,115	612	10	612		918	22
23	Ceiling fixture, 2 chandeliers, 4 wall sconces	2001	3,006	300	10	300		450	23
24	Installation of television system	2002	3,569	178	10	178		178	24
25	Furnish and install blinds	2002	3,616	181	10	181		181	25
26	Dialysis room renovation	2002	12,000	600	10	600		600	26
27	Cove base & vinyl installation, floor patches	2002	5,467	273	10	273		273	27
28	Replace tubes in boiler	2002	8,006	400	10	400		400	28
29									29
30									30
31	Allocated from Management Company -		32,283			7,856	7,856	13,445	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,133,717	\$ 76,573		\$ 288,071	\$ 211,498	\$ 3,168,757	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 335,782	\$ 52,627	\$ 52,627	\$	10 years	\$ 201,777	71
72	Current Year Purchases	9,901	495	495		10 years	495	72
73	Fully Depreciated Assets	600,552	1,417	1,417		5,10 years	600,552	73
74	Allocated from Management Company:	163,175		8,717	8,717		31,150	74
75	TOTALS	\$ 1,109,410	\$ 54,539	\$ 63,256	\$ 8,717		\$ 833,974	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1986 Dodge Van	1989	\$ 8,480	\$	\$	\$	5 years	\$ 8,480	76
77										77
78	Allocated from Management Company:			22,975		3,080	3,080	5 years	15,793	78
79										79
80	TOTALS			\$ 31,455	\$	\$ 3,080	\$ 3,080		\$ 24,273	80

E. Summary of Care-Related Assets

	1	Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 9,560,692	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 131,112	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 354,407	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 223,295	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,027,004	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: See Schedule VII, Page 6
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES
- ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
- N/A
- N/A

9. Option to Buy:
- ☐ YES
- ☐ NO
- Terms:
- N/A
- *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 14,816
- Description: Copier \$7,865, Ice-maker \$2,380, Postage meter \$1,355, Allocated from Management Company \$3,216
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Patient Care	1998 Ford Econoline	\$ 288.00	\$ 4,015	17
18					18
19	Allocated from Management Company:			10,242	19
20					20
21	TOTAL		\$ 288.00	\$ 14,257	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

* It is the policy of this facility to hire only certified nurses aides.

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES

		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility		Contract	Total
		Drop-outs	Completed		
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

1		2		3	4	5		6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost							
					Units	Cost					
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	1,513	\$ 52,962	\$ 154	1,513	\$ 53,116	1	
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		1,287	45,059		1,287	45,059	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		6,313	220,953	327	6,313	221,280	4	
5	Physician Care	Ln 39, Col 3	visits		5	75		5	75	5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy	Ln 39, Col 2	# of prescrpts				160,341		160,341	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Exceptional Care Program	Ln 39, Col 5					7,506		7,506	12	
13	Radiology and Laboratory Other (specify): Respiratory Therapy	Ln 39, Col 3 Ln10a,Col 1&3	2,097 hrs		35,138	7,514 30,639		1,004	7,514 65,777	13	
14	TOTAL			\$ 35,138	9,118	\$ 357,202	\$ 168,328	10,122	\$ 560,668	14	

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre # 0035014 Report Period Beginning: 1/01/2002 Ending: 12/31/2002
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2002 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (807,641)	\$ 1,128,900	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>39,174</u>)	3,548,066	3,548,066	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	154,581	154,581	6
7	Other Prepaid Expenses	820,850	820,850	7
8	Accounts Receivable (owners or related parties)	53,662	53,662	8
9	Other(specify): <u>Employee Loans Receivable</u>	18,835	18,835	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,788,353	\$ 5,724,894	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		286,110	13
14	Buildings, at Historical Cost		7,108,874	14
15	Leasehold Improvements, at Historical Cost	897,075	1,024,843	15
16	Equipment, at Historical Cost	649,014	1,140,865	16
17	Accumulated Depreciation (book methods)	(821,443)	(4,027,004)	17
18	Deferred Charges		11,815	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Mortgage Costs (Net)</u>		47,396	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 724,646	\$ 5,592,899	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,512,999	\$ 11,317,793	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 290	\$ 290	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	202,001	202,001	30
31	Accrued Taxes Payable (excluding real estate taxes)	1,823	1,823	31
32	Accrued Real Estate Taxes(Sch.IX-B)		457,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	241,451	241,451	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 445,565	\$ 902,565	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,300,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Related Parties</u>		53,662	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 5,353,662	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 445,565	\$ 6,256,227	46
47	TOTAL EQUITY (page 18, line 24)	\$ 4,067,434	\$ 5,061,566	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,512,999	\$ 11,317,793	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 5,093,286	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 5,093,286	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(575,852)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(450,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,025,852)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 4,067,434	24

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre # 0035014 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 11,978,793	1
2	Discounts and Allowances for all Levels	(935,197)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,043,596	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	751,440	6
7	Oxygen	126,258	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 877,698	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	220,750	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	25,236	19
20	Radiology and X-Ray	3,136	20
21	Other Medical Services	406,925	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 656,047	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	28,661	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 28,661	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Private Bedhold Income</u>	1,469	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,469	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 12,607,471	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,879,891	31
32	Health Care	4,431,681	32
33	General Administration	3,821,214	33
	B. Capital Expense		
34	Ownership	2,568,239	34
	C. Ancillary Expense		
35	Special Cost Centers	316,950	35
36	Provider Participation Fee	165,348	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,183,323	40
41	Income before Income Taxes (line 30 minus line 40)**	(575,852)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (575,852)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	3,395	3,543	\$ 115,053	\$ 32.47	1
2	Assistant Director of Nursing	1,481	1,497	41,351	27.62	2
3	Registered Nurses	48,059	49,725	1,274,627	25.63	3
4	Licensed Practical Nurses	9,208	9,666	207,696	21.49	4
5	Nurse Aides & Orderlies	105,164	112,631	1,469,795	13.05	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	1,940	2,097	35,138	16.76	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	11,841	12,610	120,542	9.56	10
11	Social Service Workers	5,816	6,191	71,708	11.58	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	8,470	8,925	79,602	8.92	14
15	Cook Helpers/Assistants	28,746	30,241	259,676	8.59	15
16	Dishwashers					16
17	Maintenance Workers	5,981	6,562	92,287	14.06	17
18	Housekeepers	25,297	26,982	224,853	8.33	18
19	Laundry	12,444	13,403	104,582	7.80	19
20	Administrator	1,935	2,029	80,510	39.68	20
21	Assistant Administrator	1,535	1,597	28,171	17.64	21
22	Other Administrative	1,612	1,612	91,140	56.54	22
23	Office Manager					23
24	Clerical	38,051	40,033	446,625	11.16	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	4,240	4,572	59,744	13.07	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	11,076	11,623	150,382	12.94	33
34	TOTAL (lines 1 - 33)	326,291	345,539	\$ 4,953,482 *	\$ 14.34	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 19,584	Ln 1,Col 3	35
36	Medical Director	Monthly	20,600	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,310	Ln10,Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	53	2,385	Ln11,Col 3	44
45	Social Service Consultant	145	6,174	Ln12,Col 3	45
46	Other(specify)				46
47	<u>Medical Librarian</u>	12	680	Ln10,Col 3	47
48					48
49	TOTAL (lines 35 - 48)	210	\$ 51,733		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	2,332	\$ 58,306	Ln10,Col 3	50
51	Licensed Practical Nurses	2,832	65,139	Ln10,Col 3	51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	5,164	\$ 123,445		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount	
Sidney Glenner	Administrative	80.00 %	\$ 36,456	Workers' Compensation Insurance		\$ 68,150	IDPH License Fee	\$ 200	
Barry Ray	Administrative	20.00 %	36,456	Unemployment Compensation Insurance		25,064	Advertising: Employee Recruitment	17,863	
David Glenner	Administrative	0.00 %	18,228	FICA Taxes		343,097	Health Care Worker Background Check	413	
Joseph Agnello	Administrator	0.00 %	80,510	Employee Health Insurance		40,395	(Indicate # of checks performed 59)		
Corrine Lerman	Asst Administrator	0.00 %	2,998	Employee Meals		27,604	Illinois Council on Long Term Care Dues	16,009	
Annalee Strasburg	Asst Administrator	0.00 %	25,173	Illinois Municipal Retirement Fund (IMRF)*			Employment Fees	3,850	
				Union Health and Welfare		107,525	Village of Niles Business License	4,877	
TOTAL (agree to Schedule V, line 17, col. 1)				Union Pension		36,590	Annual Report,Boiler/Equipmt Inspectn	539	
(List each licensed administrator separately.)				401K Match		1,041	Allocated from Management Company:	1,150	
B. Administrative - Other				Profit Sharing		26,242	Allocated from Therapy Masters:	145	
				Other Employee Benefits		4,500	Less: Public Relations Expense	()	
Description				Medical Reimbursement,Empl. Appreciation		5,923	Non-allowable advertising	()	
Management Fees (eliminated in Column 7)				See Attached Schedule D:		98,674	Yellow page advertising	()	
				TOTAL (agree to Schedule V, line 22, col.8)		\$ 784,805	TOTAL (agree to Sch. V, line 20, col. 8)		
TOTAL (agree to Schedule V, line 17, col. 3)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
(Attach a copy of any management service agreement)									
C. Professional Services									
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
Health Data Systems, Inc.	Computers		\$ 5,762			\$	Out-of-State Travel	\$	
Advanced Information Mgt.	Computers		4,842						
Kronos	Computers		1,711						
American Express Tax Services	Accounting		29,090				In-State Travel		
Frost, Ruttenberg & Rothblatt	Accounting		750						
Sachnoff & Weaver, Ltd.	Legal		16,355						
Littler Mendelson	Legal		784						
Winston & Strawn	Legal		1,510				Seminar Expense		
Schiller, Klein & McElroy	Legal		15,235						
Personnel Planners, Inc.	Unemployment Consulting		3,491						
Cemo Consulting	Recruiting Consulting		15,500						
James O. Hamilton	Appraisal-Insurance/R.E.Tax		3,500						
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			Entertainment Expense ()		
(If total legal fees exceed \$2500 attach copy of invoices.)							(agree to Sch. V, line 24, col. 8)		
\$ 98,530							TOTAL \$		

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1	Painting & Decorating	1998	\$ 38,785	3years	\$ 12,928	\$ 12,928	\$ 6,465	\$	\$	\$	\$	\$	\$
2	Repairs & Maintenance	1998	16,205	3years	5,402	5,402	2,700						
3	Painting & Decorating	1999	42,539	3years	7,090	14,180	14,180	7,089					
4	Painting & Decorating	2000	58,096	3years		9,683	19,365	19,365	9,683				
5	Painting & Decorating	2001	4,264	3years			711	1,421	1,421	711			
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 159,889		\$ 25,420	\$ 42,193	\$ 43,421	\$ 27,875	\$ 11,104	\$ 711	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union?

Yes
- (2) Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount. Illinois Council on Long Term Care \$16,009
- (3) Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A
- (5) Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$29,600

Line

10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A
- (9) Are you presently operating under a sublease agreement?

YES

X

NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

X

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.

\$165,348

This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$27,604

Has any meal income been offset against related costs?

No

Indicate the amount.

\$N/A
- (16) Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

d. Have vehicle usage logs been maintained?

Yes

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$N/A
- (17) Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

N/A

The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?

N/A

If no, please explain.

N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?

Yes

Attach invoices and a summary of services for all architect and appraisal fees.
- SEE ACCOUNTANTS' COMPILATION REPORT

GlenBridge Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0035014
12/31/2002

SCHEDULE A

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
GlenBridge Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Co.
Therapy Masters	Skokie	Therapy company
GlenCare At Home, Ltd.	Skokie	Home Health agency
GlenCare Home Health, Ltd.	Skokie	Home Health agency
GlenCare Private Duty	Skokie	Home Health agency

See Accountants' Compilation Report

GlenBridge Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0035014
12/31/2002

SCHEDULE B

SCHEDULE VII RELATED PARTIES

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

Name	Compensation Received From Other Nursing Homes				Total
	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	14,908	39,239	39,565	32,583	126,295
David Glenner	7,454	19,620	19,782	16,291	63,147
Barry Ray	14,908	39,239	39,565	32,583	126,295
Total compensation received from other Nursing Homes	37,270	98,098	98,912	81,457	315,737

See Accountants' Compilation Report

SCHEDULE C

XIX. SUPPORT SCHEDULES

C. Professional Services
Page 21

DESCRIPTION	AMOUNT
Total Schedule V, Line 19, Col. 3	98,530
Allocated from Management Co:	
Sachnoff & Weaver, Ltd. - Legal Services	60
American Express - Accounting Services	21,447
Schiller, Klein & McElroy - Legal Services	2,259
Frost, Ruttenberg - Accounting Services	479
Littler Mendelson - Legal Services	629
Ross Hardies - Legal Services	187
Total allocated from Management Co.	25,061
Total allocated from Therapy Masters:	83
Non-Allowable Expenses:	
Sachnoff & Weaver, Ltd.	-2,125
Winston and Strawn	-1,510
Total Non-Allowable Expenses:	-3,635
Reclass Schiller, Klein & McElroy invoice to Line 33	-15,235
Total adjustments page 21, Sch C.	6,274
Total Schedule V, line 19, column 8	104,804

See Accountants' Compilation Report

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co:	
FICA taxes	24,468
FUTA	391
SUTA	1,535
401K Match	1,535
Insurance - Hospital	28,448
Other Employee Benefits	1,343
Workers Compensation Insurance	746
Profit Sharing Plan Contribution	10,549
Total allocated from Management Co.	<u>69,015</u>
Allocated from Therapy Masters, Inc.:	
FICA taxes	17,632
FUTA	450
SUTA	406
401K Match	197
Insurance - Hospital	3,601
Workers Compensation Insurance	958
Profit Sharing Plan Contribution	6,415
Total allocated from Therapy Masters, Inc. Co.	<u>29,659</u>
Total allocated to Page 21	<u>98,674</u>

GlenBridge Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0035014
12/31/2002

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Due to Third Party	93,622
Due Con. Mutual	(845)
Sundry Payable	60,980
Accrued Union Dues	3,413
Credit Union	(1,687)
Accrued Wage Assignment	40,727
Accrued Profit Sharing	43,280
Refunds Exchange	(16,466)
Workshop	12,178
Interco GlenBar	3,772
Due to Health & Home Management	4,828
Patient Credit Balances	1,577
Due to Patient Trust Fund	(3,928)
Total, Page 17, Line36	241,451

See Accountants' Compilation Report

GlenBridge Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0035014
12/31/2002

SCHEDULE F

SCHEDULE VI. ADJUSTMENT DETAIL

Schedule A. Nonallowable Expenses
Page 5

DESCRIPTION	AMOUNT	REFERENCE
Patient clothing	-354	43
Amortization of current year deferred maintenance	27,875	6
Non-allowable professional fees	-3,635	19
Adjust mgt co. med supplies - med'A' to cost	-42,941	10
Adjust mgt co. med supplies - 'other' to cost	-41,762	10
Total	<u>-60,817</u>	

See Accountants' Compilation Report

GlenBridge Real Estate & Development, LLC
Accrued Real Estate Taxes
12/31/2002

SCHEDULE G

	Accrued 1/1/2002	Payments	Expense	Accrued 12/31/2002
Balance @ 1/01/2002	(461,000.00)		(461,000.00)	
2001 real estate taxes paid		444,964.23	444,964.23	
Estimated 2002 real estate taxes:				
2001 taxes	444,964.23			
Estimated increase	2.50 %			
Estimated 2002 taxes	456,088.34			
USE	457,000.00		457,000.00	(457,000.00)
Totals	(461,000.00)	444,964.23	440,964.23	(457,000.00)

Real estate tax history:

Year	Amount	Increase	
		\$	%
1991	344,588.08		
1992	355,177.77	10,589.69	3.07%
1993	393,112.43	37,934.66	10.68%
1994	402,034.81	8,922.38	2.27%
1995	397,141.59	-4,893.22	-1.22%
1996	393,772.20	-3,369.39	-0.85%
1997	404,786.31	11,014.11	2.80%
1998	439,085.19	34,298.88	8.47%
1999	444,302.54	5,217.35	1.19%
2000	449,207.00	4,904.46	1.10%
2001	444,964.23	-4,242.77	-0.94%

SEE ACCOUNTANTS' COMPILATION REPORT

Page 3, Schedule V, Line 23, Col. 8
Inservice Training and Education

Training Material or Person(s) Attending	Date Attended	Location	Title Sponsor/Vendor	Total Cost
JOE AGNELLO, PATRICIA DAVIS ANNALEE STRASBURG, MERVILLE VILLA	1/15/2002	LINCOLNWOOD	IL COUNCIL ON LONG TERM CARE QUALITY CUSTOMER RELATIONS	600.00
NURSING STAFF	1/19/02	FACILITY	PULMONARY EXCHANGE - TRACHEOSTOMY CARE	160.00
PATRICIA DAVIS	2/27/02	RIVER FOREST	TRITON COLLEGE NURSING HOME ADMIN REVIEW COURSE	275.00
MERVILLE VILLA	3/1/02	CHICAGO	LABORATORY TRAINING	150.00
NURSING STAFF	3/15/02	FACILITY	PULMONARY EXCHANGE - VENTILATION	100.00
LUCY TUR, JOE AGNELLO PATRICIA DAVIS, MERVILLE VILLA	5/13/02	LINCOLNWOOD	IL COUNCIL ON LONG TERM CARE WORKING SUCCESSFULLY WITH HOSPITAL DISCHARGE PLANNERS	200.00
NURSING STAFF	6/16/02	FACILITY	PULMONARY EXCHANGE PROVISION OF CARE TO VENTILATOR ASSISTED PATIENTS IN AN ALTERNATE SITE	100.00
NURSING STAFF	6/18/02	FACILITY	PULMONARY EXCHANGE - RESPIRATORY ASSESSMENT	100.00
NURSING STAFF	6/28/02	FACILITY	PULMONARY EXCHANGE TRACHEOSTOMY CARE AND TRACH CHANGES	100.00
JOE AGNELLO, MERVILLE VILLA PATRICIA DAVIS, ANNALEE STRASBURG	10/10/02	LINCOLNWOOD	IL COUNCIL ON LONG TERM CARE HIPAA -THE "HOW TO"	405.00
JOE AGNELLO	11/7/02	LINCOLNWOOD	IL COUNCIL ON LONG TERM CARE DEPARTMENT THROUGH THE ADMISSIONS PROCESS AND BEYOND	50.00
DIETARY STAFF	10/31/02	FACILITY	CYNTHIA CHOW & ASSOCIATES - FOOD PREPARATION	80.00
INSERVICE TRAINING AND EDUCATION				2,320.00
ALLOCATED FROM MANAGEMENT COMPANY:				555.00
ALLOCATED FROM THERAPY MASTERS:				559.00
TOTAL INSERVICE TRAINING AND EDUCATION:				3,434.00

SEE ACCOUNTANTS' COMPILATION REPORT

GlenBridge Nursing and Rehabilitation Centre, LTD.
Provider I.D. #0035014
12/31/2002

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8
Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Mileage Reimb.	Total
Direct Expense	1,185	1,277	8,750	11,212
Allocated from Management Company				2,111
Allocated from Therapy Masters				602
TOTAL	<u>1,185</u>	<u>1,277</u>	<u>8,750</u>	<u>13,925</u>

SEE ACCOUNTANTS' COMPILATION REPORT

HEALTH AND HOME MANAGEMENT, INC.
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J

ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS 7/1/99- 12/31/2000	COST 12/31/2000	NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	# 43,249	- 17,496	43,613
1998 BUILDING RENOVATION											
GENERAL CONTRACTOR	957,570		957,570		957,570						
ELECTRICAL CONTRACTOR	275,576		275,576		275,576						
HVAC CONTRACTOR	182,130		182,130		182,130						
PLUMBING CONTRACTOR	68,599		68,599		68,599						
ARCHITECT FEES	115,968		115,968		115,968						
OTHER FEES AND PERMITS	33,024		33,024		33,024						
SECURITY SYSTEM	17,953		17,953		17,953						
TELEPHONE SYSTEM	12,500		12,500		12,500						
MISC. BUILDING COMPONENTS	24,226	-15,261	24,226		24,226						
CAPITALIZED INTEREST	121,387		106,126		106,126						
LANDSCAPING	30,000		30,000		30,000						
SPRINKLER SYSTEM	10,720	-24,749	10,720		10,720						
HVAC SYSTEMS	24,749	-10,235	0								
WALL CONSTRUCTION	10,235	-10,634	0								
ELECTRICAL	10,634	-26,075	0								
MISC. IMPROVEMENTS	26,075	-5,900	0								
ASPHALT DRIVEWAY	5,900		0								
					1,834,392	1,558,202	348,857	377,022	# 344,940	- 139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929						
HMS + ASSOCIATES-INTERIOR				31,505	31,505						
SAM MORMINO-LANDSCAPING				1,050	1,050						
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468						
MISC.				11,076	11,076						
					63,028	53,538	11,986	12,954	# 11,852	- 4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000	5,000						
					5,000	4,247	951	1,028	# 940	- 380	948
2001 NO ADDITIONS											
2002 NO ADDITIONS					2,132,420	1,811,359	405,534	438,276	400,981	162,210	404,357

SEE ACCOUNTANTS' COMPILATION REPORT